No. 119, A.]

[Published July 11, 1907.

CHAPTER 494.

AN ACT to create sections 925q—160 to 925q—165, inclusive, of the statutes, relating to the organization and government of cities and of common councils.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

Section 1. There are added to the statutes of 1898 new sections to read: (Sec. 925q—160), (Sec. 925q—161), (Sec. 925q—162), (Sec. 925q—163), Sec. 925q—164), Sec. 925q—165).

Section 2. This act shall take effect and be in force on July first, after its passage and publication, except as to the provision abolishing ward funds, which provision shall take effect December 31, 1907.

Approved July 9, 1907.

No. 427, A.]

[Published July 11, 1907.

CHAPTER 495.

AN ACT to create sections 1494t—1 to 1494t—5, inclusive, of the statutes, relating to a state park board; and to make an appropriation therefor.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. There are added to the statutes five new sections to read:

SECTION 2. There is appropriated out of the general fund in the treasury the sum of five hundred dollars or so much thereof as may be necessary to carry out the provisions of this act.

Approved July 9, 1907.

(In effect from and after date of publication.)

a tax upon the lots and blocks abutting that portion of such street to be sprinkled in the manner provided in sections 919f to 919k inclusive, so far as such sections may be applicable, to defray the expenses thereof, provided that pending the levying and collection of such tax the expense of such sprinkling may be paid from the general fund, to be reimbursed by such special tax when collected.

(Ch. 47, 1907.)

Cities of first class: annual estimates. Section 925q—160.* In cities of the first class whether operating under a general or special charter, it shall be the duty of the head of the several departments of the city government, and the several boards or bodies, by whatever name known, on or before the first day of November, in each year, to make and file with the comptroller a report and estimate, in writing, and in detail, of all the needs of their several departments, for the ensuing fiscal year. This report shall include the necessary expenditures to be made of every kind and nature and the reasons therefor shall be stated. The common council may, by appropriate legislation, impose further duties and require further detailed reports of its several officers, to carry out more fully the objects and purposes of this provision.

(Ch. 494, 1907.)

Board of estimate: annual budget. Section 925q—161.* In all such cities of the first class there shall be a board of estimate, which shall consist of the mayor, president of the common council, comptroller, city attorney, president of the board of public works and city treasurer. The mayor shall be president of the board and the city clerk shall be ex-officion secretary and keep a record of the proceedings of said board. Such board shall convene on the first day of November in each year, and the comptroller shall place before said board the reports made to him pursuant to law, by the various departments of the city government, giving an estimate of expenditures for the coming fiscal year, of their several departments, together with the recommendations made by such officers of improvements to be made and expenditures therefor. From

^{*}Note. Sec. 2 of Chap. 494, L. 1907, provides that Sections 925q—160 to 925q—165, inclusive, shall take effect and be in force on July first, after its passage and publication, except as to the provision abolishing ward funds, which provision shall take effect December 31. 1907.

the estimates and recommendations so made and filed, it shall be the duty of such board to make up and submit to the common council in writing, on or before the first day of January in each year, a proposed budget of taxes to be levied, expenditures to be made and bonds to be issued during the coming fiscal year. Such estimates shall be made in detail and the reasons for the recommendations made shall be stated in writing.

(Ch. 494, 1907.)

General appropriation bill—a finality for the year. Section 9259—162.* The common council of such cities of the first class shall, on or before the first day of February in each year, estimate and determine by resolution what sums of money will be required to meet the expenses and disbursements of the city for the current fiscal year, specifying in such resolution the sums required for each of the several funds authorized or created by law, and shall include in such resolution a sufficient sum to be levied for taxes in such year as the council shall determine, as necessary for municipal purposes, including a sum for a tax adjustment fund to be used in paying and canceling on the books of the treasurer the unpaid personal property taxes after the lapse of six years; a street cleaning fund; a street sprinkling fund; a street lighting fund; a harbor improvement fund; a street improvement fund; in addition to the amounts provided by law for all special funds, and such other funds as the council shall determine upon. And at the same time, the council shall in the same manner determine for what purpose and for what amount and what time municipal bonds are to be issued during the then ensuing fiscal year. Upon such determination being made, no liability shall be created by said city or any department thereof in excess of the amounts stated in the said resolution. Nor shall any municipal bonds be issued during the current fiscal year except as therein specified, except in case of great emergency, when it is necessary so to do to supply the funds to preserve the public health or safety, and then only when authorized by the affirmative vote of three-fourths of the members of the common council. No debt or liability on the part of the city shall be contracted or created by any officer, board or department of said city, or by any subordinate or employe in the service of the city, in excess of the amount so determined and

^{*}See note on page 210.

approved by the common council, on account of either or any of the funds of the said city, and every officer or employe of the city who shall participate in a violation of this section shall be personally liable to the city for all loss and damages resulting from such violation.

(Ch. 494, 1907.)

Tax levies for the various funds; rate maximums. TION 925q-163.* The common council of such cities of the first class shall have power to levy annually, for the general city fund, exclusive of the amount required for the support of schools, and for the payment of interest and principal on the funded debt of the city, and other special funds authorized by law, a sufficient sum upon the total assessed valuation of all property, real and personal, in said city subject to taxation; also a sufficient sum for contingent fund; also for a sewerage fund in each sewerage district, a sum not exceeding one and one-half mills upon the dollar of the total assessed valuation of all property, real and personal, in such sewerage district subject to taxation; also for the special sewerage fund for said city; a sufficient sum upon the total assessed valuation of property, real and personal, in said city, subject to taxation; also for special funds herein provided for in lieu of ward funds hereby abolished, a further sufficient sum; provided, that all expenses, burdens and charges which are by law now chargeable to any ward fund shall be provided for and paid out of the general fund except in so far as the same may be payable out of any special funds herein provided for; and also for the support of all the public schools in said city, for the next fiscal year, a further sum not exceeding three and one-half mills upon the dollar of the total assessed valuation of all property, real and personal in said city subject to taxation; provided further, that the aggregate amount of general taxes for all purposes levied by the common council and collected upon the city tax roll for municipal purposes under this section inclusive of taxes, for the support of the library and public museum and for the payment of principal and interest of the funded debt of the city, but not inclusive of the tax for the support of schools, shall not, in the whole, for any one year, exceed fourteen (14) mills on the dollar of the total valuation of property, real and personal, in said city subject to taxation; and also provided, that it shall not be lawful for the county

^{*}See note on page 210.

board of supervisors in determining the amount to be raised by tax in the city for the support of common schools therein, for any one year, to fix an amount greater than the amount apportioned to said city, in the last apportionment of the income of the school fund of the state.

(Ch. 494, 1907.)

City officers to pay over receipts monthly. Section 925—164* Each city officer shall keep an itemized and accurate account of all moneys received by him in his official capacity for fees, commissions and otherwise, and shall at the end of each month, during his term of office, pay into the city treasury all such money remaining in his hands and file a duly verified copy of his account with the city comptroller, together with a receipt of the city treasurer showing that such money has been paid into the city treasury. Until such account and receipt is so filed, it shall not be lawful for the common council or city officer, to order, draw, countersign or deliver any warrant for the payment of the salary or allowance of any such delinquent officer.

(Ch. 494, 1907.)

Cities other than first class. Section 925q—165.* Other cities may adopt the provisions of sections 925q—160 and 925q—161 of this act, in the same manner in which the general law is adopted.

(Ch. 494, 1307.)

Cities, 1st class, teachers' retirement fund: trustees. Section 925—xx. 1. Two female teachers, two male teachers, and four members of the board of school directors, in cities of the first class, shall constitute in their respective cities a board of trustees for the purpose herein set forth. The teachers who shall elect to come under the provisions of this act shall hold their first annual meeting on the first Saturday of October, 1907, and shall elect by ballot, one female teacher who shall hold office for a term of one year, one female teacher who shall hold office for a term of one year, and one male teacher who shall hold office for a term of two years; and a majority of all the votes cast shall be necessary in each case for an election. Such

^{*}See note on page 210.